



# State of New Hampshire Department of Revenue Administration

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Kevin A. Clougherty  
Commissioner

Margaret L. Fulton  
Assistant Commissioner

Town of Warren  
Board of Selectmen  
P. O. Box 40  
Warren, NH 03279

PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

July 9, 2012

RE: 2011 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you have met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

Item B.4a-c Current Use. The town should review all the current use files to bring them in to compliance with RSA 79-A. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4d Land Use Change Tax. The town should review procedures for recognizing land use changes, obtain (and retain) support from the contract assessor for the land use change assessments and inform the Tax Collector through the use of the A-5W Form of the land use change tax. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1a Veteran Credits. The town should review all the applicants receiving a credit to ensure they comply with RSA 72:28; RSA 72:29-a and RSA 72:34. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1b Exemptions. The town should review all the applicants receiving an exemption to ensure they qualify and comply with applicable statutes and rules. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2 and 3. Religious/educational/charitable entity procedures still need work in order to comply with applicable statutes and rules. Attached please find the Departments' worksheets indicating areas that should be addressed.

The Department has assisted many communities in areas that needed attention. Please feel free to call us anytime and we would be more than willing to assist in any way we can.

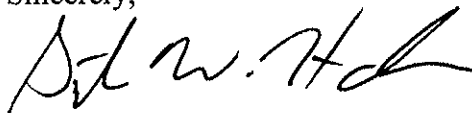
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to the town personnel who assisted with information retrieval and for their cooperation during the entire review process.

I would like to take this opportunity to remind you that pursuant to RSA 75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2016.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephan W. Hamilton".

Stephan W. Hamilton, Director  
Property Appraisal Division

cc: File